

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.315 Non-resident Exemptions
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TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.315 Non-resident Exemptions

- a) The Use Tax does not apply to the use, in this State, of tangible personal property which is acquired outside this State by a nonresident individual who then brings the property to this State for use here, and who shall have used the property outside this State for at least 3 months before bringing the property to this State.
- b) Where a business that is not operated in Illinois, but which does operate in another state, is moved to Illinois or opens up an office, plant or other business facility in Illinois, such business shall not be taxed on its use, in Illinois, of used tangible personal property, other than items of tangible personal property that must be titled or registered with the State of Illinois or whose registration with the United States Government must be filed with the State of Illinois, that the business bought outside Illinois and used outside Illinois in the operation of such business for at least 3 months before moving such used property to Illinois for use here.

(Source: Amended at 24 Ill. Reg. 10728, effective July 7, 2000)